

## CLASS DESCRIPTIONS FOR 2007

**Class 00 – Supplies:** Supplies on hand as of January 1, 2007 shall be valued and assessed at total yearly cost divided by 12, including freight-in. Supplies on hand include all office supplies, maintenance supplies, replacement parts, lubricating oils, fuel and consumable items not held for sale in the ordinary course of business. **Inventory items are not included.**

**Class 1 – Short Life Property:** This class is for more than one (1) and less than three (3) years. Such property is highly susceptible to breakage, loss and rapid wear and tear:

Barricades/Warning Signs	Canned Computer Software	Library Materials/Books
Patterns, Jigs & Dies	Pots & Pans, Utensils	Rental Video Tapes**
Motel & Hotel Linen	Pallets, Wood	Silverware, Uniforms

\*\*Rental video tapes, CD's, DVD's and computer games are to be valued at \$15 per unit for the first year and \$3.00 per year thereafter. \*\*

**Class 2 – Computer Integrated Machinery:** This class is defined as machinery which cannot operate without the computer and the computer cannot perform functions outside the machine:

Computer Driven Mills	Computerized Machine Lathes
Computer Dependent Manufacturing Machinery	Computerized Assembly Machinery
Computer Dependent Fabrication Machinery	Other Computer Dependent Machinery

**Class 3 – Short Life Equipment:** This class is defined as electronic types of equipment to include office machines & equipment subject to rapid functional or severe wear and tear:

Bank ATM Machines	Rent-to-Own Merchandise	Alarm Systems
Cash Registers	Video Game Machines	Pneumatic Tube Sys. (Banks)
Office Machines	Small Equip. Rentals	Drive-up Windows (Banks)
Shopping Carts	Fax Machines	Telephone Equip. & Systems
Microwave Comm. Equip.	Vending Machines	Music, Stereo & Sound Systems

**Class 5 – Furniture & Trade Fixtures:** This class is defined as non-mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes:

Furniture	Bars & Sinks	Signs, Mechanical & Electrical
Buildings, Mobile Type	Booths, Tables & Chairs	Musical Instruments, Televisions
Movable Partitions	Beauty/Barber Shop Fixtures	Cashier's Islands
Cabinets & Shelves	Motel/Hotel Beds & Furniture	Tanning Booths
Office Furniture	Display Cases/Racks	Check Out Counters

**Class 7 – Medical & Dental Equipment:** This class is defined as equipment used in medical and dental facilities, subject to a high degree of obsolescence due to rapid tech. development:

Microscopes	Medical Equip/Instruments	Dental Equip/Instruments
Sterilizers – Lens meters	Exam Tables & Chairs	Optical Equipment
Hospital Equipment	Mesoptometers	X-Ray Machines

(SEE BACK OF THIS SHEET TO CONTINUE)



**Class 8 – Machinery & Equipment:** This class is defined as machinery and equipment used in production or processing industries having an economic life of 12 years:

Manufacturing Machinery	Conveyors, CATV Equip.	Bottling Equipment
Hand Tools	Bakery Equipment	Milling Plant Equipment
Generators	Refrigeration Equipment	Machine Shop Equipment
Printing Equipment	Kilns/Dry & Tunnel	Processing Equipment
Fork Lift (Battery/Propane)	Drink Dispensers	Food Preparation Equipment

**Class 12 – Computer Hardware:** This class is defined as data processing equipment main frame computers, LAN systems, personal computers and computer peripherals:

Mainframe Computers	LAN Systems	Data Processing Equipment
Personal Computers	Cad/Cam Systems	Data Processing Peripherals
Copy Machines	Combination Copy/Fax/Scanner/Printer Machines	

**Class 13 – Heavy Equipment:** This class is defined as mobile machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials; i.e. cement and asphalt:

Construction Equipment	Cranes, Construction	Compaction Equipment
Backhoes, Graders, Pavers	Excavators, Batch Plants	Loaders, Scrapers, Snow Cats
Quarrying Equipment	Log Skidders and Loaders	Power Sweepers

**Class 16 – Long Life Property:** This class is defined as property having a long physical life, subject to little obsolescence:

Billboards	Grain Elevators/Non Farm	Oil and Gas Gathering Systems
Sign Towers	Radio Towers	Truck Scales
Pipelines	Buried Cable Bulk Storage Tanks/Underground and Surface	

Commercial Trailers (all types) – **NOT** licensed with Department of Motor Vehicles  
Utility Trailers (all types) – **NOT** licensed with Department of Motor Vehicles  
Office and Concession Trailers – **NOT** licensed with Department of Motor Vehicles